**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**

**ORDINARY ORIGINAL CIVIL JURISDICTION**

**NOTICE OF MOTION NO. 3358 OF 2006**

**IN**

**INCOME TAX APPEAL (LODGING) NO. 1951 OF 2006**

The Commissioner of Income- Tax .... Appellant
Mumbai

Vs.

M/s Hyd-Air Engg. Works .... Respondent

Mr. P.S. Sahadevan for Appellant.
Mr. Arun Sathe, Sr. Counsel with Mr. S.S. Phadke
for Respondent.

**CORAM : F.I. REBELLO, &**
**J.P. DEVADHAR, JJ.**
**DATE : 29TH OCTOBER, 2007**

P.C.:

. The delay is less than 200 days. Considering the practical difficulties which the Department was facing including referring the matters to the Law Department, Government of India for drafting the Appeal Memo and considering the affidavit in support of the Notice of Motion, in our opinion, the cause shown would amount to sufficient cause. Hence, delay condoned. The Notice of Motion is allowed in terms of prayer clause (a).

2. Office to register the Appeal.

**( J.P. DEVADHAR, J.)** **(F.I. REBELLO, J.)**